

2003 Nebraska Tax Rates on Nebraska Taxable Income

Subtract \$99 from the tax table calculation for each federal personal exemption allowed if your federal AGI is less than \$116,000 (married) or \$70,000 (single). See 2003 personal exemption credit chart.

Single Taxpayer

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 2,400		2.56% of taxable income
\$ 2,400	17,000	\$ 61.44 + 3.57%	of the excess over \$2,400
\$ 17,000	26,500	\$ 582.66 + 5.12%	of the excess over \$17,000
\$ 26,500	—	\$ 1,069.06 + 6.84%	of the excess over \$26,500*

\$99 personal exemption credit is phased out beginning at \$70,000 AGI

Married Taxpayers Filing Joint Returns and Surviving Spouses

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 4,000		2.56% of taxable income
\$ 4,000	30,000	\$ 102.40 + 3.57%	of the excess over \$4,000
\$ 30,000	46,750	\$ 1,030.60 + 5.12%	of the excess over \$30,000
\$ 46,750	—	\$ 1,888.20 + 6.84%	of the excess over \$46,750*

\$99 personal exemption credit is phased out beginning at \$116,000 AGI

Married Individuals Filing Separate Returns

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 2,000		2.56% of taxable income
\$ 2,000	15,000	\$ 51.20 + 3.57%	of the excess over \$2,000
\$ 15,000	23,375	\$ 515.30 + 5.12%	of the excess over \$15,000
\$ 23,375	—	\$ 944.10 + 6.84%	of the excess over \$23,375*

\$99 personal exemption credit is phased out beginning at \$58,000 AGI

Head of Household

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 3,800		2.56% of taxable income
\$ 3,800	24,000	\$ 97.28 + 3.57%	of the excess over \$3,800
\$ 24,000	35,000	\$ 818.42 + 5.12%	of the excess over \$24,000
\$ 35,000	—	\$ 1,381.62 + 6.84%	of the excess over \$35,000*

\$99 personal exemption credit is phased out beginning at \$97,000 AGI

* If adjusted gross income is \$139,500 or more (\$69,750 if married filing separate), Nebraska allowed deductions are reduced and marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 2003.)

Contact one of our Department of Revenue Taxpayer Assistance Offices, shown on the reverse side, for more information.

FOR NEBRASKA TAX ASSISTANCE

For All Tax Programs Except Motor Fuels

Contact your regional office or call **1-800-742-7474** (toll free in NE and IA)
or **1-402-471-5729**

Nebraska Department of Revenue Web site address: www.revenue.state.ne.us

A copy of the Taxpayer Bill of Rights is available by calling any of our regional offices or visiting our Web site.

SCOTTSBLUFF

Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69363-1500
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101-4200
Telephone (308) 535-8250

GRAND ISLAND

TierOne Bank Building, Suite 460
1811 West Second Street
Grand Island, Nebraska 68803-5469
Telephone (308) 385-6067

NORFOLK

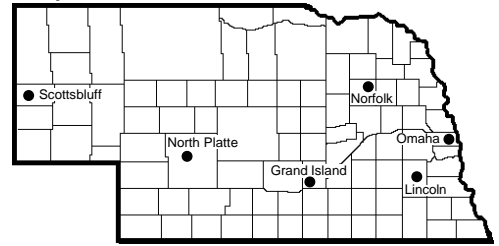
304 North 5th Street, Suite "D"
Norfolk, Nebraska 68701-4091
Telephone (402) 370-3333

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871
Telephone (402) 595-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone (402) 471-5729



For Motor Fuels tax programs only call toll free 1-800-554-3835 (Lincoln residents call 471-5730).

Hearing-impaired individuals may call the Text Telephone (TT) at 1-800-382-9309. TDD (Telecommunications Device for the Deaf) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.